

EXHIBIT A

2026-2027 SUGAR CITY COMPREHENSIVE FEE SCHEDULE

I. BUILDING DEPARTMENT FEES

FEE / SERVICE	AMOUNT / RATE
Re-inspection fee (Section 109.7)	\$60/hour; 1-hour minimum
Application deposit - 1 & 2 dwelling units / valuation up to \$500,000	\$100; nonrefundable and applied to permit fee
Application deposit - commercial projects	\$500; nonrefundable and applied to permit fee
Beginning work without required permit	2x permit fee, not to exceed \$1,000
Solar panels / alternative energy systems	\$150
Change of occupancy/use	\$100 minimum, or building permit fee when required
Parking lot not associated with building permit - new or replacement	\$500
Temporary occupancy beyond 14 days - residential	\$500/month
Temporary occupancy beyond 14 days - multifamily/commercial	\$1,000/month
Covered patios and carports	\$175
Decks requiring permit	\$175
Agricultural buildings - zoning review and inspection	\$100
Manufactured home - no foundation	\$250
Manufactured home - with foundation	\$350
Floodplain development - review only	\$100

Building permit fees are based on February 2020 Building Safety Journal Building Valuation Data, with a 90% local adjustment factor, using the following tier schedule:

FEE / SERVICE	AMOUNT / RATE
\$1-\$499	\$50
\$500-\$1,999	\$50 + \$4 per \$100 above prior tier
\$2,000-\$24,999	\$110 + \$18 per \$1,000 above prior tier
\$25,000-\$49,999	\$525 + \$13 per \$1,000 above prior tier
\$50,000-\$99,999	\$850 + \$9 per \$1,000 above prior tier
\$100,000-\$499,999	\$1,300 + \$7 per \$1,000 above prior tier
\$500,000-\$999,999	\$4,100 + \$6 per \$1,000 above prior tier
\$1,000,000-\$4,999,999	\$7,100 + \$5 per \$1,000 above prior tier
\$5,000,000-\$9,999,999	\$27,100 + \$2 per \$1,000 above prior tier
\$10,000,000 and above	\$37,100 + \$1 per \$1,000 above prior tier

Basement finish: the incremental tier fee is applied to the difference between the valuation including the newly finished area and the existing valuation.

II. GENERAL REFUND / CANCELLATION POLICY

FEE / SERVICE	AMOUNT / RATE
Park reservations, event activities, and similar reserved services	Nonrefundable
Discretionary refund for extenuating circumstances	As approved by City
Administrative refund processing fee, where applicable	\$25

III. CITY CLERK / PUBLIC RECORDS FEES

FEE / SERVICE	AMOUNT / RATE
Public records - first 100 standard paper pages	No charge

FEE / SERVICE	AMOUNT / RATE
Public records - more than 100 standard 8.5 x 11 black-and-white pages	\$0.15/page, to extent permitted by Idaho Code § 74-102
Public records labor - first 2 hours	No charge
Public records labor after 2 hours	Lowest paid employee/person capable of processing, as permitted by I.C. § 74-102
Public records requiring attorney redaction/review	Actual lawful labor cost, as permitted by I.C. § 74-102
Special media, publication, conversion, third-party or material costs	Actual cost, as permitted by I.C. § 74-102

IV. ANIMAL LICENSES, PERMITS, IMPOUNDMENT, AND RELATED FEES

FEE / SERVICE	AMOUNT / RATE
Dog license (latest adopted schedule cites SCC 4-1-3)	\$25 lifetime
Replacement dog tag (SCC 4-1-5)	Actual tag cost / amount established by resolution; confirm before collection
Noncommercial kennel (SCC 4-1-7)	\$50 annual
Commercial kennel (SCC 4-1-7)	\$75 annual, plus any required business license
Dog/animal impound - first offense	\$75
Dog/animal impound - second offense	\$100
Dog/animal impound - third or subsequent offense	\$150
Boarding while impounded	\$30/day
Additional amount if impound charges remain unpaid for one week	\$25
Nonconforming animal use permit and inspection (SCC 4-4-4(D))	Amount must be established by Council resolution; no separate amount located in current schedule
Other animal impoundment (SCC 4-4-7)	Same impound schedule above unless Council adopts a separate amount

V. BUSINESS LICENSES

FEE / SERVICE	AMOUNT / RATE
Home business license	\$20 annual
General commercial business license	\$50 annual
Business investigation fee	\$25 one time
New business application processing fee	\$25 one time
Transient / door-to-door solicitor permit	\$250 + actual authorized background-check cost, not to exceed \$350 per salesperson
Failure to obtain business license - City citation penalty	\$50, subject to controlling ordinance/resolution
License issued after middle of license year	1/2 annual fee unless specific ordinance provides otherwise (SCC 2-1-9)
Manufactured home park business license (SCC 11-8-1)	\$50 annual as general commercial business license unless Council establishes a specific park license fee
Manufactured home park license transfer (SCC 11-8-3)	Amount must be established by Council resolution; no separate amount located in current schedule

VI. ALCOHOL LICENSES AND PERMITS

FEE / SERVICE	AMOUNT / RATE
City alcohol license application / processing	\$100 one time, if lawfully imposed in addition to license fee
Beer retailer - off-premises	\$100 annual
Beer retailer - on-premises	\$200 annual
Liquor by the drink at retail	Maximum municipal amount allowed by Idaho Code § 23-916 and SCC 2-2-12

FEE / SERVICE	AMOUNT / RATE
Wine by the drink	Maximum municipal amount allowed by Idaho law and SCC 2-2-12
Retail wine - off-premises	Maximum municipal amount allowed by Idaho law and SCC 2-2-12
Alcohol beverage catering permit	Maximum amount allowed by Idaho law and SCC 2-2-12
Alcohol license transfer	Amount established by resolution; use controlling state cap and SCC 2-2-12(G)
Late alcohol renewal filing after April 1	\$50/day pursuant to SCC 2-2-11

Because Sugar City Code section 2-2-12 ties several alcohol charges to the maximum amount permitted by state law, City staff should verify the current Idaho Title 23 cap at the time of issuance rather than relying on an outdated fixed dollar amount.

VII. FACILITY, VENDOR, PARKS, AND RECREATION FEES

FEE / SERVICE	AMOUNT / RATE
City Council Chambers	\$25/event; licensed nonprofits and taxing districts exempt
Temporary location / mobile concession / vendor booth	\$25/week or event
Vendor booth with power	\$30/week or event
Baseball/softball field - youth league season	\$100/year for games
Baseball/softball field - tournament	\$100/day
Baseball/softball field - team practice	\$2/participant or \$25/team/season
Baseball/softball field - group	\$30/2 hours
Soccer field - youth league season	\$100/year for games
Soccer field - tournament	\$100/day
Soccer field - team practice	\$2/participant or \$25/team/season
Soccer field - group	\$30/2 hours
Tennis court	\$30/2 hours
Dedicated park space	\$30/2 hours
Picnic shelter	\$30/4 hours
Seasonal picnic shelter pass - churches, schools, nonprofits	\$60/year; 4 hours each occurrence
Sports-field lights	\$15/hour
In-kind fee adjustment for sports teams / organizations	As recommended by Public Works Director and approved by City Council for qualifying field or park improvements

VIII. GENERAL ADMINISTRATIVE / PAYMENT FEES

FEE / SERVICE	AMOUNT / RATE
Returned check / returned item	\$30 NSF item; \$12 each "Unable to Locate" or "Invalid Bank Account" item
Late fee for invoiced billings	\$25 or 18% annually, subject to controlling law/contract
Failure to obtain or renew license or permit where resolution applies	\$25/month, unless a specific ordinance penalty controls
Collection costs for delinquent utility account	Actual authorized attorney, certified-mail, service and collection costs (SCC 7-1-33)
Utility paper statement	\$1.09

IX. UTILITY RATES AND BILLING

FEE / SERVICE	AMOUNT / RATE
Water monthly base rate	\$48 proposed (latest adopted \$46.00 + 3.6%)
Water usage	\$1.22 per 1,000 gallons proposed (latest adopted \$1.18 + 3.6%)
Water outside City limits	1.25 times applicable City base and usage rates, as currently scheduled
Sewer monthly base rate	\$27
Sewer usage	\$4.90 per 1,000 gallons
Sewer outside City limits	1.25 times applicable City base and usage rates, unless a different rate is fixed by resolution
Residential garbage can	\$25.00/month proposed; latest adopted \$18.63
Second residential garbage can	\$21.00/month proposed; latest adopted \$13.98
3-yard dumpster - every other week	\$54/month
3-yard dumpster	\$108/month
4-yard dumpster	\$146/month
6-yard dumpster	\$197/month
8-yard dumpster	\$255/month
New utility customer connection/account fee	\$25
Disconnect fee	\$20
Reconnect fee	\$20
After-hours service charge	\$30, but not more than actual lawful cost where SCC 7-1-25 controls
Shut-off notice charge	\$10
Past-due utility penalty	2% of amount due

X. CODE ENFORCEMENT PENALTIES - REFERENCE ONLY

FEE / SERVICE	AMOUNT / RATE
General infraction (SCC 1-4-3)	\$150
Motor vehicle and traffic violation (SCC 5-2-1)	\$25, if controlling ordinance permits City citation amount
Parking regulation penalty (SCC 6-1-2)	\$25
Winter parking violation	\$50
Animal control penalty	\$50
Unpaid City citation after 14 days	Penalty doubles, if authorized by controlling ordinance
Noxious weeds / nuisance property / inoperable vehicles	General infraction amount where ordinance refers to SCC 1-4-3
Nuisance abatement costs	Actual City cost recoverable when authorized by SCC Title 3
False fire report restitution	Actual personnel, engine and supply cost under applicable fire-code provision

This section is a reference aid. Criminal fines and civil penalties arise from the controlling ordinance, statute, or court order and are not converted into service fees by this Resolution.

XI. PLANNING AND ZONING - LAND USE FEES

FEE / SERVICE	AMOUNT / RATE
Annexation	\$1,066
Conditional Use Permit (formerly listed as Special Use)	\$325
Variance	\$400
Wind energy	\$100
Zone change	\$480

FEE / SERVICE	AMOUNT / RATE
Appeal	\$150
Vacation	\$300
Zoning verification request	\$125
Comprehensive plan change	\$785
Zoning code text amendment	\$250
Motion/request to reopen land-use hearing record (SCC 1-8-6)	Actual City notice/hearing costs incurred

XII. PLANNING / SITE REVIEW FEES

FEE / SERVICE	AMOUNT / RATE
Site plan review - first meeting	No charge
Subsequent site-plan/review meeting	\$250
Commercial site plan review	\$450
Multifamily site plan review	\$400
Utilities and improvements review	\$500
Design review	Additional fee equal to 10% of the applicable building permit fee

XIII. SUBDIVISION FEES

FEE / SERVICE	AMOUNT / RATE
Short plat	\$350
Preliminary plat	\$550
Final plat	\$200
Plat amendment	\$350
Planned Unit Development	\$690
Minor change	\$30
Lot split application	\$125

XIV. RECORDING, AGREEMENTS, PROFESSIONAL SERVICES, FLOODPLAIN, SIGNS, AND OTHER PERMITS

FEE / SERVICE	AMOUNT / RATE
Recording - documents subject to Madison County Recorder fee schedule	Actual Madison County recording fee + authorized City administrative cost
All other recorded documents - current Recorder reference	\$10 first page + \$3 each additional page, subject to current County schedule
Standard development agreement	\$1,100
Revised development agreement	\$300
Conditional rezone agreement	\$1,100
General agreement review	\$500
City-drafted agreement	\$500
Floodplain project review	\$775
Freestanding sign - new, rebuild, relocation	\$125
Nonstructural sign	\$75
City Attorney professional review	\$300/hour, plus other actual authorized costs
City Engineer professional review	\$200/hour, plus other actual authorized costs
Professional review minimum deposit under SCC 9-1-9	Applicable scheduled application/agreement fee; replenish to cover projected actual cost
Review of applicant-retained professional work (SCC 9-1-9-6)	Actual City review cost
County Surveyor review	\$500 for 2 reviews
Fence permit	\$25

FEE / SERVICE	AMOUNT / RATE
Wireless telecommunications facility - residential	\$295
Wireless telecommunications facility - commercial	\$510

XV. PUBLIC WORKS / STREET / RIGHT-OF-WAY FEES

FEE / SERVICE	AMOUNT / RATE
Right-of-way encroachment / road work permit	\$200
Work begun without required ROW permit	\$400 permit fee, plus applicable deposit/bond and penalties
Boring one-year warranty deposit	\$1,200; \$1,000 refundable after successful warranty period
Gravel-road one-year warranty deposit	Greater of \$13/linear foot or \$1,200; less \$200 inspection/permit fee
Oil-road one-year warranty deposit	Greater of \$40/cubic foot of asphalt or \$1,200; less \$200 inspection/permit fee
Road/street cut	\$1,000 per travel lane
Sidewalk initial inspection - residential/commercial	\$45
Sidewalk reinspection	\$40 each additional inspection
Sewer violation (SCC 7-4-10.2)	\$800/day

XVI. FIRE HYDRANT, WATER METER, AND CONNECTION FEES

FEE / SERVICE	AMOUNT / RATE
Fire hydrant fill hookup	\$25
Fire hydrant water usage	\$5 per 1,000 gallons
1-inch residential/commercial meter	\$320 meter + \$200 radio = \$520
1-1/2 inch through 8-inch meter	Actual/current part cost + \$200 radio; call Public Works
Well-drilling initial inspection (SCC 7-3-3(B))	Amount must be established by Council resolution; no separate amount located in current schedule
FEE / SERVICE	AMOUNT / RATE
Water connection inspection - 1-inch service	\$225
Water connection capacity - 1-inch service	\$2,814
Water meter and radio - 1-inch service	\$520
Water meter and radio - 1 inch service (Ally auto meter)	\$785
Water connection total - 1-inch service	\$3,559 proposed (\$225 inspection + \$2,814 capacity + \$520 meter/radio)
Larger water service	Capacity multiplier + actual/current meter cost as applicable
Water connection outside City limits (SCC 7-1-37)	Amount must be established by Council resolution or governing connection agreement
Wastewater connection inspection	\$225
Wastewater connection capacity	\$2,314
Wastewater connection total	\$2,539
Sewer connection outside City limits (SCC 7-2-14)	Amount must be established by Council resolution / individual agreement as applicable
Interceptor/Moody Road sewer connection (SCC 7-2-14)	Amount must be established by Council resolution
Accessory Dwelling Unit (ADU) - water connection / capacity	One additional residential-equivalent water connection for each ADU. Charge the applicable inspection, capacity, meter/radio and service-line components required for the additional unit. For a standard 1-inch separate service, proposed total is \$3,559.

FEE / SERVICE	AMOUNT / RATE
Accessory Dwelling Unit (ADU) - wastewater connection / capacity	One additional residential-equivalent wastewater connection for each ADU: \$225 inspection + \$2,314 capacity = \$2,539.
ADU - shared physical service approved by City	Approval to share a physical service line or meter does not waive the additional-unit water or wastewater capacity charge or the separate monthly base user rate. Charge only actual meter/installation/inspection components that are required and performed.
ADU - separate utility service	Separate water/sewer lines, meter box and shutoff shall be required when applicable under the City's adopted meter-installation policy or as required by Public Works/City Engineer.
ADU - monthly utility rates	Treat the ADU as an additional residential utility user for applicable water and sewer base rates and usage charges; bill prospectively upon approval/verification of the additional unit.

XVII. WATER METER CAPACITY MULTIPLIERS

METER SIZE	MULTIPLIER
3/4"-1" residential (AWWA capacity 30 gpm)	1.00
1" commercial (AWWA capacity 50 gpm)	1.67
1-1/2" (AWWA capacity 100 gpm)	3.33
2" (AWWA capacity 160 gpm)	5.33
3" (AWWA capacity 320 gpm)	10.67
4" (AWWA capacity 500 gpm)	16.67
6" (AWWA capacity 1,000 gpm)	33.33
8" (AWWA capacity 1,600 gpm)	53.33

WATER METER / ADU INSTALLATION POLICY. The latest adopted fee schedule provides that single-family residential, townhouse, condominium, mobile home, manufactured home, and apartment buildings containing two units or less are to have separate water/sewer lines and a meter box with shutoff to each livable/usable unit. Sugar City Code section 9-3-13-7 separately provides that all Accessory Dwelling Units are charged applicable individual water and sewer connection fees and rates for the additional unit. Accordingly, an ADU shall be treated as an additional residential-equivalent utility user. If the City Engineer or Public Works Director approves a shared physical service because separate service is impracticable, the shared physical service does not eliminate the additional capacity charge or additional monthly base rate attributable to the second dwelling unit.

XVIII. INDUSTRIAL PRETREATMENT WASTEWATER FEES

FEE / SERVICE	AMOUNT / RATE
Wastewater discharge permit application	\$1,000
Monitoring, inspection, collection and analysis	City's actual cost
Accidental discharge review	City's actual cost
Appeal	\$500